

THIS OBJECTION SEEKS TO REDUCE, RECLASSIFY, CLARIFY AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE SIXTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, TERESA BRADY, AT 212-310-8093.**

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Shai Y. Waisman
Penny P. Reid

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' SIXTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS (VALUED DERIVATIVE CLAIMS)**

PLEASE TAKE NOTICE that on November 3, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their sixty-seventh omnibus objection to claims (the "Debtors' Sixty-Seventh Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Sixty-Seventh Omnibus Objection to Claims will be held

before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **December 22, 2010 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Sixty-Seventh Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq., and Penny Reid, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **December 6, 2010 at 4:00 p.m. (Eastern Time)** (the

“Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ Sixty-Seventh Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Sixty-Seventh Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: November 3, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

Penny P. Reid

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
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**DEBTORS' SIXTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS (VALUED DERIVATIVE CLAIMS)**

**THIS OBJECTION SEEKS TO REDUCE, RECLASSIFY, CLARIFY
AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES
RECEIVING THIS SIXTY-SEVENTH OMNIBUS OBJECTION TO
CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE
IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE
OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED
THERE TO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, TERESA BRADY, AT 212-310-8093.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. The Debtors file this sixty-seventh omnibus objection to claims (the “Sixty-Seventh Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking entry of an order reducing, reclassifying (in certain instances), clarifying (in certain instances) and allowing the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed on Exhibit A (collectively, the “Valued Derivative Claims”) should be reduced, reclassified (in certain instances), clarified (in certain instances), and allowed on the basis that the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values determined by the Debtors after a review of the claimant’s supporting documentation and the Debtors’ books and records; that the claim classifications, in certain instances, improperly assert secured, administrative expenses or priority claims; and that the Debtor against whom the claim is asserted, in certain instances, has been determined by the Debtors to be in need

of clarification after a review of the claimant's supporting documentation. The Debtors, therefore, request that the Court reduce, as appropriate, each such claim to the amount listed on Exhibit A under the column heading "*Modified Claim Amount*"; reclassify, as appropriate, each claim to the classification listed under the column heading "*Modified Class*"; clarify, as appropriate the Debtor against whom each claim is asserted to the Debtor listed under the column heading "*Modified Debtor*"; and allow each such claim only to the extent of such modified amount, classification and Debtor.

3. The Debtors reserve all their rights to object on any other basis to any Valued Derivative Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of

unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On July 2, 2009, this Court entered an order setting forth procedures for filing proofs of claim in these chapter 11 cases, including procedures for filing proofs of claim and supporting documentation for claims based on derivative contracts (the “Bar Date Order”) [Docket No. 4271]. The Bar Date Order provided that “each holder of a claim against a Debtor based on amounts owed pursuant to any Derivative Contract must: . . . complete the electronic Derivative Questionnaire [and] electronically upload supporting documentation on the website” (Bar Date Ord. at 7.) The Bar Date Order further provided that “each holder of a claim against a Debtor based on a Guarantee by a Debtor of the obligations of a non-Debtor entity under a Derivative Contract must [also]: . . . complete the electronic Guarantee Questionnaire and electronically upload supporting documentation on the website” (*Id.* at 8.) A copy of the Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

9. Exhibit C to the Bar Date Order was a version of the Derivative Questionnaire, which required that the claimant provide various information in support of its claim, such as copies of relevant agreements; a copy of the termination notice; a valuation statement; individual trade-level detail; trade value methodology and

quotations; and unpaid amounts, collateral, and other costs associated with the claim pursuant to the derivative contract. Also attached to the Bar Date Order was Exhibit D, a version of the Guarantee Questionnaire setting forth the information forming the basis of the claimant's assertions of a guarantee.

10. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

**The Valued Derivative Claims Should be
Reduced, Reclassified, Clarified and Allowed**

11. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on Exhibit A as being claims that should be reduced, reclassified (in certain instances), clarified (in certain instances) and allowed on the basis that the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values determined by the Debtors after a review of the claimant's supporting documentation and the Debtors' books and records; that the classifications (in certain instances) are improperly identified as secured, administrative expenses or priority claims on claimants' proofs of claim; and that Debtor against whom the claim is asserted (in certain instances) has been determined by the Debtors to be in need of clarification after a review of the claimant's supporting documentation.

12. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the

claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

13. The Valued Derivative Claims listed on Exhibit A should be reduced and allowed in the amount listed on Exhibit A under the column heading "*Modified Claim Amount*" because the asserted claim amount is greater than the fair, accurate, and reasonable value of the claim as determined by the Debtors after a review of the supporting documentation provided by the claimants and the Debtors' books and records. In certain instances, the Valued Derivative Claims listed on Exhibit A should be reclassified to the classifications listed under column heading "*Modified Class*" because the classifications are improperly identified as secured, administrative expenses or priority claims on claimants' proofs of claim. In certain instances, the Debtors against whom the Valued Derivative Claims listed on Exhibit A are asserted should be clarified to the Debtors listed under the column heading "*Modified Debtor*" based on the Debtors' review of the supporting documentation provided by the claimants.

14. The Debtors have developed and currently utilize a thorough, multi-step process to review claims filed against the Debtors and based on a Derivative Contract¹ ("Derivative Claims") in order to determine the fair, accurate, and reasonable value of such claims, the proper classification of such claims, and the Debtor against

¹ "Derivative Contract" is defined in the Bar Date Order as meaning "any contract that is of (i) a 'swap agreement' as such term is defined in section 101(53B) of the Bankruptcy Code or (ii) a 'forward contract' as such term is defined in section 101(25) of the Bankruptcy Code" (*See* Bar Date Ord. at 6.)

whom such claims are asserted, for purposes of settlement (the “Proposed Settlement”).

In order to determine the Proposed Settlement, the Debtors: (i) collect and review documents related to the relevant Derivative Claim including, but not limited to, the relevant Derivative Questionnaire and/or Guarantee Questionnaire, the termination notice, and the valuation statement; (ii) reconcile posted collateral and any cash payments already received, made, or missed; and (iii) review the valuation methodology used by the claimant to determine the value of the claim, including verifying the legitimacy of quotes provided by the claimant in connection with their valuation statement, reviewing claimant’s “loss” calculation, and evaluating any set-off claims.² In their efforts to determine the Proposed Settlement, the Debtors engage in, to the extent the holder is willing to so engage, lengthy negotiations with the holder of the Derivative Claim that are often very detailed and may extend over a period of months.

15. Once the Debtors have determined the Proposed Settlement with respect to a particular Derivative Claim, it is presented to the Debtors’ Settlement Adjudication Committee (the “Committee”) for final approval. The Committee, comprised of senior management of the Debtors and Alvarez & Marsal, reviews the work done to arrive at the Proposed Settlement and approves or disapproves the Proposed Settlement. If the Proposed Settlement presented to the Committee is less than the amount included in the corresponding Derivative Claim, or different from the

² For a more comprehensive discussion of the valuation process, please see the Declaration of Gary H. Mandelblatt in Support of Debtors’ Motion Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) for Establishment of the Deadline for Filing Proofs of Claim, Approval of the Form and Manner of Notice Thereof and Approval of the Proof of Claim Form (attached as “Exhibit C” to Debtors’ Omnibus Reply to Objections to Motion of the Debtors, Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3), for Establishment of the Deadline for Filing Proofs of Claim, Approval of the Form and Manner of Notice Thereof and Approval of the Proof of Claim Form [Docket No. 4113]).

classification included in the corresponding Derivative Claim, the Debtors will seek approval to object to such claim.

16. The Debtors have undertaken this lengthy process with respect to each of the Valued Derivative Claims listed on Exhibit A, and have concluded that a fair, accurate, and reasonable valuation of the Valued Derivative Claim is less than that reflected on the proof of claim submitted by the claimant; that the Valued Derivative Claim (in certain instances) should be reclassified from a secured, administrative expense or priority claim, to an unsecured claim; and that the Debtor against whom the Valued Derivative Claim (in certain instances) is asserted should be clarified. Despite the Debtors' efforts at negotiating this Proposed Settlement, the Debtors and the holders of the Valued Derivative Claims have reached an impasse. Holders of the Valued Derivative Claims should not be allowed to recover more than the true and proper value of their claims, nor should the holders of the Valued Derivative Claims be allowed secured, administrative expenses or priority claims when they hold general unsecured claims. The claims register maintained by the Court-appointed claims agent should also be clear which Debtors the holders of the Valued Derivative are asserting claims against. Accordingly, in order to properly reflect the fair, accurate, and reasonable value of these claims, the Debtors request that the Court reduce each Valued Derivative Claim to the amount listed on Exhibit A under the column heading "*Modified Claim Amount*" and allow each such claim only to the extent of such modified amount. In addition, the Debtors request that the Court reclassify the Valued Derivative Claims listed on Exhibit A to the classifications listed under the column heading "*Modified Class*" to reflect that the classifications in the specified claims are improperly identified as secured,

administrative expenses or priority claims on claimants' proofs of claim and such claims are reclassified as general unsecured claims. The Debtors also request that the Court clarify the Debtors against whom the Valued Derivative Claims listed on Exhibit A are asserted to the Debtors listed under the column heading "*Modified Debtor*" to reflect the Debtors against whom the claims are asserted.

Notice

17. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Sixty-Seventh Omnibus Objection to Claims on: (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to this Sixty-Seventh Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

18. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: November 3, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

Penny P. Reid

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	ADVANCED GRAPHIC PRINTING, INC. C/O DONALD A. WORKMAN BAKER & HOSTETLER LLP 1050 CONNECTICUT AVE., N.W., SUITE 1100 WASHINGTON, DC 20036	36802	10/07/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$224,918.50	Lehman Brothers Special Financing Inc.	Unsecured	\$199,822.26
2	AMERICAN INTERNATIONAL GROUP INC RETIREMENT PLAN TRUST C/O AIG INVESTMENTS ATTN: CHERIE SCHAIBLE, VP & ASSISTANT GENERAL COUNSEL 70 PINE STREET, 10TH FLOOR NEW YORK, NY 10270	34197	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$12,496,044.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$6,126,900.14
3	AOZORA BANK LTD C/O KOKI YOSHIDA WORKOUT DIVISION 3-1, KUDAN-MINAMI I- CHOME, CHIYODA-KU TOKYO, 102-8660 JAPAN	13907	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$23,559,819.67*	Lehman Brothers Special Financing Inc.	Unsecured	\$16,851,776.10

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	AOZORA BANK, LTD C/O KOKI YOSHIDA WORKOUT DIVISION 3-1, KUDAN-MINAMI 1 CHOME, CHIYODA-KU TOKYO, 102-8660 JAPAN	15627	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$23,559,819.67*	Lehman Brothers Holdings Inc.	Unsecured	\$16,851,776.10
5	ATTN: AARON B. LEE FEDERAL HOME LOAN BANK OF DES MOINES 801 WALNUT STREET, SUITE 200 DES MOINES, IA 50309	23895	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$3,522,098.08 \$4,873,014.13 \$8,395,112.21	Lehman Brothers Special Financing Inc.	Unsecured	\$355,168.23
6	ATTN: AARON B. LEE FEDERAL HOME LOAN BANK OF DES MOINES 801 WALNUT STREET, SUITE 200 DES MOINES, IA 50309	23896	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$8,383,027.78	Lehman Brothers Holdings Inc.	Unsecured	\$355,168.23
7	AXIS BANK LTD, TREASURY C/O VASANT SHUKLA 8TH FLOOR MAKER TOWERS ""F"" CUFFE PARADE MUMBAI, 400 005 INDIA	12569	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,296,913.25*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,292,951.67
8	AXIS BANK LTD, TREASURY C/O VASANT SHUKLA 8TH FLOOR MAKER TOWERS ""F"" CUFFE PARADE MUMBAI, 400 005 INDIA	12570	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,296,913.25*	Lehman Brothers Holdings Inc.	Unsecured	\$2,292,951.67

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
9	BISGAIER FAMILY LLC ATTN: CHARLES BISGAIER 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105	9306	08/25/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$80,000.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$4,425.00
10	CANYON BALANCED MASTER FUND, LTD. C/O CANYON CAPITAL ADVISORS LLC 2000 AVENUE OF THE STARS, 11TH FLOOR ATTN: JONATHAN KAPLAN, JOHN PLAGA LOS ANGELES, CA 90067	17438	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$2,290,590.94* \$2,290,590.94	Lehman Brothers Special Financing Inc.	Unsecured	\$609,499.83
11	CANYON CAPITAL ARBITRAGE MASTER FUND, LTD. C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17884	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,788.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,405.46

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
12	CANYON CAPITAL ARBITRAGE MASTER FUND, LTD. CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17885	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,788.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,405.46
13	CANYON VALUE REALIZATION FUND (CAYMAN), LTD., THE C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17714	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$23,043,755.94*	Lehman Brothers Holdings Inc.	Unsecured	\$5,153,859.08

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
14	CANYON VALUE REALIZATION FUND (CAYMAN), LTD., THE C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17886	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$23,043,755.94* \$23,043,755.94	Lehman Brothers Special Financing Inc.	Unsecured	\$5,153,859.08
15	CANYON VALUE REALIZATION FUND, L.P. C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17881	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$7,741,745.12* Undetermined \$7,741,745.12	Lehman Brothers Special Financing Inc.	Unsecured	\$1,759,631.71

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
16	CANYON VALUE REALIZATION FUND, L.P. C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17882	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$7,741,745.12*	Lehman Brothers Holdings Inc.	Unsecured	\$1,759,631.71
17	CAPSTONE VOLATILITY MASTER (CAYMAN) LIMITED C/O WALKERS CORPORATE SERVICES LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS, KY1-9005	12170	09/14/2009	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$2,746,427.84	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$1,726,767.69

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
18	CAPSTONE VOLATILITY MASTER (CAYMAN) LIMITED C/O WALKERS CORPORATE SERVICES LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS, KY1-900510	12171	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$3,609,787.84	Lehman Brothers Holdings Inc.	Unsecured	\$1,726,767.69
19	CASTLERIGG MASTER INVESTMENTS LTD C/O SANDELL ASSET MANAGEMENT CORP. ATTN: LEGAL DEPARTMENT ATTN: LAURA STRACHE, MANAGING DIRECTOR ATTN: TIM O'BRIEN 40 WEST 57TH STREET, 26TH FLOOR NEW YORK, NY 10019	27310	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$13,904,506.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$9,055,734.84

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
20	CHINA MINSHENG BANKING CORP., LTD FINANCIAL MARKETS DEPARTMENT ATTN: MR. WU WEI, GENERAL MANAGER OF TRADING CENTER, FINANCIAL MARKETS DEPARTMENT 8TH FLOOR, NO. 2 FUXINGMEN NEI DA JIE XICHENG DISTRICT, BEIJING, 100031 CHINA	18870	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$21,140,456.95*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,582,513.93
21	CHINA MINSHENG BANKING CORP., LTD FINANCIAL MARKETS DEPARTMENT ATTN: MR. WU WEI, GENERAL MANAGER OF TRADING CENTER, FINANCIAL MARKETS DEPARTMENT 8TH FLOOR, NO. 2, FUXINGMEN NEI DA JIE XICHENG DISTRICT, BEIJING, 100031 CHINA	18871	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$25,672,340.03*	Lehman Brothers Holdings Inc.	Unsecured	\$1,582,513.93

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
22	CITIBANK, N.A., IN ITS CAPACITY AS TRUSTEE C/O MICHAEL A. FAGONE, ESQ. BERNSTEIN SHUR SAWYER & NELSON 100 MIDDLE STREET, PO BOX 9729 PORTLAND, ME 04104- 5029	22640	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$589,099.00*	Lehman Brothers Holdings Inc.	Unsecured	\$11,145.47
23	CITIBANK, N.A., IN ITS CAPACITY AS TRUSTEE C/O MICHAEL A. FAGONE, ESQ. BERNSTEIN SHUR SAWYER & NELSON 100 MIDDLE STREET, P.O. BOX 9729 PORTLAND, ME 04104- 5029	22777	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$589,099.00	Lehman Brothers Special Financing Inc.	Unsecured	\$11,145.47
24	CLINTON MAGNOLIA MASTER FUND LTD C/O CLINTON GROUP, INC. ATTN: JOHN HALL 9 WEST 57TH ST., 26TH FLOOR NEW YORK, NY 10019	24093	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$5,149,333.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$520,806.38

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
25	CLINTON MAGNOLIA MASTER FUND LTD C/O CLINTON GROUP, INC. ATTN: JOHN HALL 9 WEST 57TH ST., 26TH FLOOR NEW YORK, NY 10019	24094	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$5,149,333.00*	Lehman Brothers Holdings Inc.	Unsecured	\$520,806.38
26	CLINTON MULTISTRATEGY MASTER FUND LTD. C/O THE CLINTON GROUP, INC. ATTN: JOHN HALL 9 WEST 57TH ST., 26TH FLOOR NEW YORK, NY 10019	24959	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,045,998.73*	Lehman Brothers Holdings Inc.	Unsecured	\$3,510,691.95
27	CLINTON MULTISTRATEGY MASTER FUND, LTD. C/O THE CLINTON GROUP, INC. ATTN: JOHN HALL 9 WEST 57TH, ST. 26TH FLOOR NEW YORK, NY 10019	24958	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,045,998.73	Lehman Brothers Special Financing Inc.	Unsecured	\$3,510,691.95

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
28	COMMONWEALTH BANK OF AUSTRALIA ATTN: EXECUTIVE MANAGER, GLOBAL MARKETS DOCUMENTATION LEVEL 1, 120 PITT STREET SYDNEY, 1155 AUSTRALIA	14796	09/17/2009	Lehman Brothers Commercial Corporation	Priority Secured Unsecured Subtotal	Undetermined Undetermined \$2,980,498.92* \$2,980,498.92	Lehman Brothers Commercial Corporation	Unsecured	\$2,629,167.55
29	COMMONWEALTH BANK OF AUSTRALIA ATTN: EXECUTIVE MANAGER, GLOBAL MARKETS DOCUMENTATION LEVEL 1, 120 PITT STREET SYDNEY, 1155 AUSTRALIA	14797	09/17/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured Subtotal	Undetermined Undetermined \$2,976,468.18* \$2,976,468.18	Lehman Brothers Holdings Inc.	Unsecured	\$2,599,687.61
30	COMMONWEALTH BANK OF AUSTRALIA ATTN: EXECUTIVE MANAGER, GLOBAL MARKETS DOCUMENTATION LEVEL 1, 120 PITT STREET SYDNEY, 1155 AUSTRALIA	14798	09/17/2009	Lehman Brothers Special Financing Inc.	Priority Secured Unsecured Subtotal	Undetermined Undetermined \$38,986,539.54* \$38,986,539.54	Lehman Brothers Special Financing Inc.	Unsecured	\$18,435,519.71

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
31	COMMONWEALTH BANK OF AUSTRALIA ATTN: EXECUTIVE MANAGER, GLOBAL MARKETS DOCUMENTATION LEVEL 1, 120 PITT STREET SYDNEY, 1155 AUSTRALIA	14799	09/17/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured Subtotal	Undetermined Undetermined \$38,938,357.70* \$38,938,357.70	Lehman Brothers Holdings Inc.	Unsecured	\$18,414,316.79
32	CONTRARIAN FUNDS LLC AS ASSIGNEE OF OHP OPPORTUNITY LIMITED TRUST ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29323	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$3,232,533.00	Lehman Brothers Special Financing Inc.	Unsecured	\$2,947,015.70
33	CONTRARIAN FUNDS LLC AS ASSIGNEE OF OHP OPPORTUNITY LIMITED TRUST ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29324	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$3,232,533.00	Lehman Brothers Holdings Inc.	Unsecured	\$2,947,015.70
34	CREDIT OPPORTUNITY ASSOCIATES LLC ATTN: JOHN W. FRASER, MANAGER 400 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10017	19833	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$15,537,187.28	Lehman Brothers Holdings Inc.	Unsecured	\$14,701,578.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
35	CREDIT OPPORTUNITY ASSOCIATES LLC ATTN: JOHN W. FRASER, MANAGER 400 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10017	25634	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$15,537,187.28	Lehman Brothers Special Financing Inc.	Unsecured	\$14,701,578.00
36	CSP II USIS HOLDINGS L.P. C/O THE CARLYLE GROUP ATTN: J. BECZAK 520 MADISON AVENUE, 39TH FLOOR NEW YORK, NY 10022	16198	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,574,529.52	Lehman Brothers Holdings Inc.	Unsecured	\$505,069.72
37	CSP II USIS HOLDINGS L.P. C/O THE CARLYLE GROUP ATTN: J. BECZAK 520 MADISON AVENUE, 39TH FLOOR NEW YORK, NY 10022	16199	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,574,529.52	Lehman Brothers Special Financing Inc.	Unsecured	\$505,069.72
38	CTC MASTER FUND, LTD. C/O CTC FUND MANAGEMENT, L.L.C. ATTN: JOSEPH HARRIMAN 141 W. JACKSON BOULEVARD, SUITE 800 CHICAGO, IL 60604	12071	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,635,613.47*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,600,922.19

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
39	CTC MASTER FUND, LTD. C/O CTC FUND MANAGEMENT, L.L.C. ATTN: JOSEPH HARRIMAN 141 W. JACKSON BOULEVARD, SUITE 800 CHICAGO, IL 60604	12072	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,635,613.47*	Lehman Brothers Holdings Inc.	Unsecured	\$2,600,922.19
40	DISCOVERY GLOBAL CITIZENS MASTER FUND LTD C/O SEWARD & KISSEL LLP ATTN ARLENE R ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33298	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$613,570.00* \$109,094.68* \$722,664.68	Lehman Brothers Holdings Inc.	Unsecured	\$218,321.34
41	DISCOVERY GLOBAL CITIZENS MASTER FUND LTD C/O SEWARD & KISSEL LLP ATTN: ARLENE R ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33299	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$613,570.00* \$109,094.68* \$722,664.68	Lehman Brothers Special Financing Inc.	Unsecured	\$218,321.34

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
42	DOVER MASTER FUND II, L.P. TRANSFEROR: DYNEGY POWER MARKETING INC C/O LONGACRE MANAGEMENT, LLC ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10019	30414	09/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$3,697,653.44	Lehman Brothers Commodity Services Inc.	Unsecured	\$3,462,993.01
43	E-CAPITAL PROFITS LIMITED C/O BAKER & MCKENZIE ATTN: IRA REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	17556	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$49,962,736.88*	Lehman Brothers Special Financing Inc.	Unsecured	\$10,424,596.24
44	E-CAPITAL PROFITS LIMITED C/O BAKER & MCKENZIE ATTN: IRA REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	17558	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$49,962,736.88*	Lehman Brothers Holdings Inc.	Unsecured	\$10,424,596.24
45	ESPERANCE FAMILY FOUNDATION, THE ATTN: ROGER NEWTON 3672 PROSPECT RD ANN ARBOR, MI 48105- 9534	15244	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$400,020.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$22,125.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
46	GABRIEL CAPITAL, L.P. ATTN: J. EZRA MERKIN, GENERAL PARTNER 450 PARK AVENUE NEW YORK, NY 10022	15126	09/17/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$8,542,177.00	Lehman Brothers Special Financing Inc.	Unsecured	\$7,661,824.50
47	GARLAND BUSINESS 14 QUAI DU SEUGET GENEVA, SWITZERLAND	12561	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,517,166.66	Lehman Brothers Special Financing Inc.	Unsecured	\$1,250,000.00
48	HALBIS US CREDIT ALPHA MASTER FUND, LTD C/O HALBIS CAPITAL MANAGEMENT (USA) ATTN: JAMES CURTIS 452 FIFTH AVENUE NEW YORK, NY 10018	12897	09/15/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,228,570.59*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,028,073.01
49	HFF I, LLC 432 PARK AVENUE SOUTH 12TH FLOOR NEW YORK, NY 10016	19008	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,769,705.21	Lehman Brothers Holdings Inc.	Unsecured	\$1,304,579.27
50	HFF I, LLC 432 PARK AVENUE SOUTH 12TH FLOOR NEW YORK, NY 10016	19164	09/18/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,769,705.21	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,304,579.27
51	ICM BUSINESS TRUST C/O IONIC CAPITAL MANAGEMENT LLC 366 MADISON AVENUE, 9TH FLOOR JOHN RICHARDSON, GENERAL COUNSEL NEW YORK, NY 10017	14172	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,752,642.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$228,114.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
52	ICM BUSINESS TRUST, C/O IONIC CAPITAL MANAGEMENT LLC 366 MADISON AVENUE, 9TH FLOOR JOHN RICHARDSON, GENERAL COUNSEL NEW YORK, NY 10017	14173	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,013,945.00*	Lehman Brothers Holdings Inc.	Unsecured	\$228,114.00
53	INDUSTRIAL BANK CO, LTD ATTN: TONG LIN, LEGAL DEPT, FINANCIAL MARKETS 28F, XINGYE BUILDING NO. 168 JIANG NING ROAD SHANHAI, 200041 CHINA	12929	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,027,727.00*	Lehman Brothers Holdings Inc.	Unsecured	\$637,544.00
54	INDUSTRIAL BANK CO, LTD ATTN: TONG LIN, LEGAL DEPT., FINANCIAL MARKETS 28F, XINGYE BUILDING NO. 168 JIANG NING ROAD SHANHAI, 200041 CHINA	12930	09/15/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,027,727.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$637,544.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
55	ING LIFE INSURANCE AND ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	17820	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$8,616.26	Lehman Brothers Special Financing Inc.	Unsecured	\$8,595.08
56	JFJ INVESTMENTS INC. ATTN: JEAN BURNS 1501 2ND AVENUE TAMPA, FL 33605	12471	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$454,500.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$315,423.00
57	KILROY REALTY, L.P. ATTN: RICHARD E. MORAN JR., EVP AND CFO 12200 W. OLYMPIC BOULEVARD, SUITE 200 LOS ANGELES, CA 90064	12597	09/14/2009	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$2,400,000.00	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$1,369,711.00
58	LLOYDS TSB BANK PLC ATTN: VIVEK PRASHAR 10 GRESHAM STREET LONDON, EC2V 7AE UNITED KINGDOM	17727	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$86,495,307.00* \$86,495,307.00	Lehman Brothers Special Financing Inc.	Unsecured	\$26,480,252.50
59	LLOYDS TSB BANK PLC ATTN: VIVEK PRASHAR 10 GRESHAM STREET LONDON, EC2V 7AE UNITED KINGDOM	17728	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$86,495,307.00*	Lehman Brothers Holdings Inc.	Unsecured	\$26,480,252.50

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
60	LLOYDS TSB BANK PLC ATTN: VIVEK PRASHAR 10 GRESHAM STREET LONDON, EC2V 7AE UNITED KINGDOM	17729	09/18/2009	Lehman Brothers Commercial Corporation	Secured Unsecured Subtotal	Undetermined \$1,306,502.00* \$1,306,502.00	Lehman Brothers Commercial Corporation	Unsecured	\$991,245.47
61	LLOYDS TSB BANK PLC ATTN: VIVEK PRASHAR 10 GRESHAM STREET LONDON, EC2V 7AE UNITED KINGDOM	17730	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,306,502.00*	Lehman Brothers Holdings Inc.	Unsecured	\$991,245.47
62	LOEB ARBITRAGE B FUND LP C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12032	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$221,839.28	Lehman Brothers Holdings Inc.	Unsecured	\$190,663.71
63	LOEB ARBITRAGE B FUND LP C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12033	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$221,839.28	Lehman Brothers Special Financing Inc.	Unsecured	\$190,663.71

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
64	LOEB ARBITRAGE FUND C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12034	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$523,298.49	Lehman Brothers Holdings Inc.	Unsecured	\$458,125.91
65	LOEB ARBITRAGE FUND C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12035	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$523,298.49	Lehman Brothers Special Financing Inc.	Unsecured	\$458,125.91
66	LOEB OFFSHORE B FUND LTD. C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12028	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$81,590.90	Lehman Brothers Holdings Inc.	Unsecured	\$70,095.28
67	LOEB OFFSHORE B FUND LTD. C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12029	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$81,590.90	Lehman Brothers Special Financing Inc.	Unsecured	\$70,095.28

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
68	LOEB OFFSHORE FUND LTD. C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12030	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$97,247.72	Lehman Brothers Holdings Inc.	Unsecured	\$85,186.59
69	LOEB OFFSHORE FUND, LTD. C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12031	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$97,247.72	Lehman Brothers Special Financing Inc.	Unsecured	\$85,186.59
70	MARATHON MASTER FUND LTD MARATHON ASSET MANAGEMENT ATTENTION: GREGORY RESNICK ONE BRYANT PARK, 38TH FLOOR NEW YORK, NY 10036	66358	03/04/2010	Lehman Brothers Special Financing Inc.	Unsecured	\$89,848.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$84,262.36
71	MARATHON SPECIAL OPPORTUNITY MASTER FUND LTD. C/O MARATHON ASSET MANAGEMENT ATTENTION : GREGORY RESNICK ONE BRYANT PARK, 38TH FLOOR NEW YORK, NY 10036	23673	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$647,539.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$593,522.75

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
72	MARATHON SPECIAL OPPORTUNITY MASTER FUND LTD. C/O MARATHON ASSET MANAGEMENT ATTENTION : GREGORY RESNICK ONE BRYANT PARK, 38TH FLOOR NEW YORK, NY 10036	23674	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$642,898.00*	Lehman Brothers Holdings Inc.	Unsecured	\$593,522.75
73	MARINER LDC ATTN: JOHN KELTY C/O MARINER INVESTMENT GROUP, LLC 500 MAMARONECK AVENUE, SUITE 101 HARRISON, NY 10528	23763	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$9,116,026.89*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,654,409.49
74	MARINER-TRICADIA CREDIT STRATEGIES MASTER FUND LTD C/O MARINER INVESTMENT GROUP, LLC ATTN: JOHN KELTY 500 MAMARONECK AVENUE HARRISON, NY 10528	23755	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$14,180,156.42*	Lehman Brothers Special Financing Inc.	Unsecured	\$7,839,212.70

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
75	MARINER-TRICADIA CREDIT STRATEGIES MASTER FUND, LTD C/O MARINER INVESTMENT GROUP, LLC ATTN: JOHN KELTY 500 MAMARONECK AVENUE HARRISON, NY 10528	23756	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$14,180,156.42*	Lehman Brothers Holdings Inc.	Unsecured	\$7,839,212.70
76	MERIDIAN COURT APARTMENTS LIMITED PARTNERSHIP C/O PACIFIC NORTHERN CONSTRUCTION COMPANY, INC. ATTN: PAUL SCOTT PRICE 201 27TH AVENUE, SE, BLDG. A, SUITE 300 PUYALLUP, WA 98374	31929	09/22/2009	Lehman Brothers Derivative Products Inc.	Priority	\$44,497.53	Lehman Brothers Derivative Products Inc.	Unsecured	\$40,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
77	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: SHORT CREDIT MASTER FUND L.P. C/O BANK OF AMERICA MERRILL LYNCH ATTN: GARY COHEN, RONALD TOROK BANK OF AMERICA TOWER, 3RD FLOOR NEW YORK, NY 10036	17450	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$2,891,939.45* \$2,891,939.45	Lehman Brothers Special Financing Inc.	Unsecured	\$1,355,932.32
78	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: SHORT CREDIT MASTER FUND L.P. C/O BANK OF AMERICA MERRILL LYNCH ATTN: GARY COHEN, RONALD TOROK BANK OF AMERICA TOWER, 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036	18011	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$2,891,939.45	Lehman Brothers Holdings Inc.	Unsecured	\$1,355,932.32

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
79	MITSUI & CO ENERGY RISK MANAGEMENT LTD ATTN: KENGO IWAMOTO, CHIEF ADMINISTRATIVE OFFICER 5 ST. MARTIN'S COURT 10 PATERNOSTER ROW LONDON, EC4M 7BB UNITED KINGDOM	14100	09/16/2009	Lehman Brothers Commodity Services Inc.	Secured	\$4,301,122.82	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,399,237.86
80	MITSUI & CO ENERGY RISK MANAGEMENT LTD ATTN: KENGO IWAMOTO, CHIEF ADMINISTRATIVE OFFICER 5 ST. MARTIN'S COURT 10 PATERNOSTER ROW LONDON, EC4M 7BB UNITED KINGDOM	14101	09/16/2009	Lehman Brothers Holdings Inc.	Secured	\$4,301,122.82	Lehman Brothers Holdings Inc.	Unsecured	\$1,399,237.86
81	NATIONAL BANK OF CANADA ATTN: BENOIT BLAIS 600 DE LA GAUCHETIERE OUEST 9 IEME ETAGE MONTREAL, H3B 4L2 CANADA	15693	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$5,895,458.00*	Lehman Brothers Holdings Inc.	Unsecured	\$524,621.43

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
82	NATIONAL BANK OF CANADA ATTN: BENOIT BLAIS 600 DE LA GAUCHETIERE OUEST, 9 IEME ETAGE MONTREAL, QC H3B 4L2 CANADA	15848	09/17/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$5,895,458.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$524,621.43
83	NEW SOUTH FEDERAL SAVINGS BANK, F.S.B. ATTN: BETSY REYNOLDS, ESQ. 1900 CRESTWOOD BLVD. BIRMINGHAM, AL 35210	29995	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$913,798.17*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,114,466.85
84	NEWTON, ROGER AND COCO JTWROS 3672 PROSPECT RD ANN ARBOR, MI 48105- 9534	15249	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$400,020.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$22,125.00
85	NEXSTAR DEVELOPING OPPORTUNTIES MASTER FUND, LTD C/O SEWARD & KISSEL LLP ATTN: LAURIE R BINDER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33279	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$936,320.07*	Lehman Brothers Special Financing Inc.	Unsecured	\$297,645.90

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
86	NISOURCE FINANCE CORP ATTN: VINCENT V. REA 801 E. 86TH AVE MERRILLVILLE, IN 46410	19227	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,796,998.00	Lehman Brothers Special Financing Inc.	Unsecured	\$4,795,405.00
87	ORE HILL CREDIT HUB FUND LTD. F/K/A ORE HILL CONCENTRATED CREDIT HUB FUND LIMITED C/O ORE HILL PARTNERS LLC ATTN: NATHAN POWELL 650 FIFTH AVENUE, 9TH FLOOR NEW YORK, NY 10019	21916	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,005,235.00*	Lehman Brothers Holdings Inc.	Unsecured	\$694,116.78
88	ORE HILL CREDIT HUB FUND LTD. FKA ORE HILL CONCENTRATED CRED HUB FUND FKA ONE HILL CONCENTRATED CREDIT HUB FUND C/O ORE HILL PARTNERS, LLC ATTN: NATHAN POWELL 650 FIFTH AVENUE, 9TH FLOOR NEW YORK, NY 10019	21915	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,005,235.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$694,116.78

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
89	OWL CREEK I, L.P. C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30836	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$86,477.00*	Lehman Brothers Holdings Inc.	Unsecured	\$80,000.85
90	OWL CREEK I, L.P. C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30837	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$86,477.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$80,000.85
91	OWL CREEK II, L.P. C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30834	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$627,833.00*	Lehman Brothers Holdings Inc.	Unsecured	\$580,813.20

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
92	OWL CREEK II, L.P. C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30835	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$627,833.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$580,813.20
93	OWL CREEK OVERSEAS FUND, LTD C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30832	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,224,642.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,132,926.79
94	OWL CREEK OVERSEAS FUND, LTD C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30833	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,224,642.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,132,926.79

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
95	PEABODY ENERGY CORPORATION C/O BRYAN L. SUTTER, ESQ. 701 MARKET STREET, STE. 900 ST. LOUIS, MO 63101-1826	15942	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$975,829.64	Lehman Brothers Holdings Inc.	Unsecured	\$753,054.18
96	PEABODY ENERGY CORPORATION C/O BRYAN L. SUTTER, ESQ. 701 MARKET STREET, STE 900 ST. LOUIS, MO 63101-1826	8037	08/12/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$975,829.64	Lehman Brothers Special Financing Inc.	Unsecured	\$753,054.18
97	PENTWATER GROWTH FUND LTD ATTN: IRA A. REID C/O BAKER & MCKENZIE LLP 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	14082	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$3,759,866.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$3,061,522.57
98	PENTWATER GROWTH FUND LTD ATTN: IRA A. REID C/O BAKER & MCKENZIE LLP 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	14083	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$3,759,866.00*	Lehman Brothers Holdings Inc.	Unsecured	\$3,061,522.57

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
99	POHJOLA BANK PLC LEGAL SERVICES, ATTN: JARI JAULIMO / ARI SYRJALAINEN P.O.BOX 308 FI-00013 POHJOLA, FINLAND	21406	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$21,156,071.58* Undetermined \$21,156,071.58	Lehman Brothers Holdings Inc.	Unsecured	\$19,096,516.13
100	POHJOLA BANK PLC LEGAL SERVICES, ATTN: JARI JAULIMO / ARI SYRJALAINEN P.O.BOX 308 FI-00013 POHJOLA, FINLAND	21407	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$21,213,636.38* Undetermined \$21,213,636.38	Lehman Brothers Special Financing Inc.	Unsecured	\$18,558,623.98
101	PROSPECT HARBOR CREDIT PARTNERS, L.P. ATTN JEFFREY B HAWKINS 111 HUNTINGTON AVENUE BOSTON, MA 02199	43781	10/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,243,494.52	Lehman Brothers Special Financing Inc.	Unsecured	\$356,127.17
102	PROSPECT HARBOR CREDIT PARTNERS, L.P. ATTN JEFFREY B HAWKINS 111 HUNTINGTON AVENUE BOSTON, MA 02199	43782	10/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,243,494.52	Lehman Brothers Holdings Inc.	Unsecured	\$356,127.17

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
103	QFR MASTER VICTORIA FUND, L.P. C/O QFR CAPITAL GROUP, LLC ATTN: JOSE LUIS DAZA ATTN: KRISTEN BOYLE 489 FIFTH AVENUE 31ST FLOOR NEW YORK, NY 10167	16735	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,416,867.17*	Lehman Brothers Holdings Inc.	Unsecured	\$1,940,290.69
104	QFR MASTER VICTORIA FUND, L.P. C/O QFR CAPITAL GROUP, LLC ATTN: JOSE LUIS DAZA ATTN: KRISTEN BOYLE 489 FIFTH AVENUE 31ST FLOOR NEW YORK, NY 10167	16737	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,416,867.17*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,940,290.69
105	R2 INVESTMENTS, LDC C/O AMALGAMATED GADGET, L.P. ATTN: NOEL NESSER, CHIEF FINANCIAL OFFICER - ATTN: BUSINESS AFFAIRS 301 COMMERCE STREET, SUITE 3200 FORT WORTH, TX 76102-4140	24371	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$7,338,738.95*	Lehman Brothers Holdings Inc.	Unsecured	\$7,069,667.23

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
106	R2 INVESTMENTS, LDC C/O AMALGAMATED GADGET, L.P. ATTN: NOEL NESSER, CHIEF FINANCIAL OFFICER - ATTN: BUSINESS AFFAIRS 301 COMMERCE STREET, SUITE 3200 FORT WORTH, TX 76102-4140	25647	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$7,388,738.95* Undetermined \$7,388,738.95	Lehman Brothers Special Financing Inc.	Unsecured	\$7,069,667.23
107	RAMIUS CONVERTIBLE ARBITRAGE MASTER FUND, LTD F/K/A RCG LATITUDE MASTER FUND LTD C/O RAMIUS LLC ATTN: OWEN LITTMAN 599 LEXINGTON AVE NEW YORK, NY 10022	26598	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$128,947.04

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
108	ROSS FINANCIAL CORPORATION C/O DART MANAGEMENT LIMITED P. O. BOX 31363, 45 MARKET STREET, SUITE 3211, ATTN: MARK VANDEVELDE, CFA, DIRECTOR CAMANA BAY GRAND CAYMAN, KY1-1206 CAYMAN ISLANDS	23839	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$8,683,905.85*	Lehman Brothers Holdings Inc.	Unsecured	\$37,762,892.91
109	ROSS FINANCIAL CORPORATION C/O DART MANAGEMENT LIMITED P. O. BOX 31363, 45 MARKET STREET, SUITE 3211, ATTN: MARK VANDEVELDE, CFA, DIRECTOR CAMANA BAY GRAND CAYMAN, KY1-1206 CAYMAN ISLANDS	23840	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$8,683,905.85*	Lehman Brothers Special Financing Inc.	Unsecured	\$37,762,892.91
110	ROYAL CHARTER PROPERTIES - EAST, INC. ATTN: MARK E. LARMORE 525 EAST 68TH STREET NEW YORK, NY 10021	10220	09/03/2009	Lehman Brothers Derivative Products Inc.	Administrative Secured Unsecured Subtotal	Undetermined \$8,911,102.24* Undetermined \$8,911,102.24	Lehman Brothers Derivative Products Inc.	Unsecured	\$7,085,655.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
111	SANKATY CREDIT OPPORTUNITIES II LP ATTN JEFFREY B HAWKINS 111 HUNTINGTON AVENUE BOSTON, MA 02199	43777	10/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,124,985.90	Lehman Brothers Holdings Inc.	Unsecured	\$15,448.13
112	SANKATY CREDIT OPPORTUNITIES III LP ATTN JEFFREY B HAWKINS 111 HUNTINGTON AVENUE BOSTON, MA 02199	43778	10/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,124,985.90	Lehman Brothers Special Financing Inc.	Unsecured	\$15,448.13
113	SISTEMA UNIVERSITARIO ANA G. MENDEZ, INCORPORADO ATTN: ADA L. SOLA- FERNANDEZ, ASSOCIATE VP FOR FINANCIAL AFFAIRS PO BOX 21345 SAN JUAN, 00928-1345 PUERTO RICO	30843	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$3,500,000.00	Lehman Brothers Special Financing Inc.	Unsecured	\$1,237.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
114	SPCP GROUP, L.L.C. TRANSFEROR: ALLIANCE LAUNDRY SYSTEMS LLC AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD. C/O SILVER POINT CAPITAL, LP 660 STEAMBOAT ROAD, ATTN: ADAM J. DEPANFILIS GREENWICH, CT 06830	1299	12/12/2008	Lehman Brothers Holdings Inc.	Unsecured	\$1,046,015.30*	Lehman Brothers Holdings Inc.	Unsecured	\$201,399.83
115	SPCP GROUP, L.L.C. TRANSFEROR: ALLIANCE LAUNDRY EQUIPMENT RECEIVABLES 2005 LLC AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD. C/O SILVER POINT CAPITAL, LP 660 STEAMBOAT ROAD, ATTN: ADAM J. DEPANFILIS GREENWICH, CT 06830	1300	12/12/2008	Lehman Brothers Special Financing Inc.	Unsecured	\$1,046,015.30*	Lehman Brothers Special Financing Inc.	Unsecured	\$201,399.83

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
116	SPCP GROUP, LLC TRANSFEROR: LONGACRE OPPORTUNITY FUND, L.P. ATTN: BRIAN JARMAIN TWO GREENWICH PLAZA GREENWICH, CT 08630	33129	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$642,451.00	Lehman Brothers Holdings Inc.	Unsecured	\$495,488.00
117	SPCP GROUP, LLC TRANSFEROR: LONGACRE OPPORTUNITY FUND, L.P. ATTN: BRIAN JARMAIN TWO GREENWICH PLAZA GREENWICH, CT 08630	33130	09/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$642,451.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$495,488.00
118	STATE BANK OF INDIA C/O TLT LLP ATTN: RICHARD TALL ONE REDCLIFF STREET BRISTOL, BS1 6TP UNITED KINGDOM	9280	08/24/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$48,500.00 \$1,234,000.00 \$1,282,500.00	Lehman Brothers Special Financing Inc.	Unsecured	\$836,460.00
119	STATE BANK OF INDIA C/O TLT LLP ATTN: RICHARD TALL ONE REDCLIFF STREET BRISTOL, BS1 6TP UNITED KINGDOM	9371	08/25/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$48,500.00 \$1,234,000.00 \$1,282,500.00	Lehman Brothers Holdings Inc.	Unsecured	\$836,460.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
120	THOMSON REUTERS GROUP LIMITED ATTN: DARAGH FAGAN, DIRECTOR THE THOMSON REUTERS BUILDING SOUTH COLONNADE, CANARY WHARF LONDON, E14 5EP UNITED KINGDOM	22149	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$5,923,532.00	Lehman Brothers Holdings Inc.	Unsecured	\$5,766,368.61
121	THOMSON REUTERS GROUP LIMITED ATTN: DARAGH FAGAN, DIRECTOR THE THOMSON REUTERS BUILDING SOUTH COLONNADE, CANARY WHARF LONDON, E14 5EP UNITED KINGDOM	22150	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$5,923,532.00	Lehman Brothers Special Financing Inc.	Unsecured	\$5,726,742.74
122	TRICADIA DISTRESSED AND SPECIAL SITUATIONS MASTER FUND LTD C/O MARINER INVESTMENT GROUP, INC. ATTN: JOHN KELTY 500 MAMARONECK AVENUE, SUITE 101 HARRISON, NY 10528	23751	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,856,351.75*	Lehman Brothers Special Financing Inc.	Unsecured	\$684,952.08

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
123	TRICADIA DISTRESSED AND SPECIAL SITUATIONS MASTER FUND LTD C/O MARINER INVESTMENT GROUP, INC. ATTN: JOHN KELTY 500 MAMARONECK AVENUE, SUITE 101 HARRISON, NY 10528	23752	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,856,351.75*	Lehman Brothers Holdings Inc.	Unsecured	\$684,952.08
124	TUDOR BVI GLOBAL PORTFOLIO L.P., THE TUDOR INVESTMENT CORPORATION, PROCESS AGENT ATTN: STEPHEN N. WALDMAN 1275 KING ST. GREENWICH, CT 06831	27671	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$299,947.80*	Lehman Brothers Special Financing Inc.	Unsecured	\$289,723.85
125	TYTICUS MASTER FUND LTD. C/O RIDGEFIELD CAPITAL ASSET MANAGEMENT ATTN: JOSEPH WUNDERLICH 63 COPPS HILL ROAD RIDGEFIELD, CT 06877	22654	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$6,928,804.50*	Lehman Brothers Holdings Inc.	Unsecured	\$4,201,026.50

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT A - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
126	TYTICUS MASTER FUND, LTD. C/O RIDGEFIELD CAPITAL ASSET MANAGEMENT, L.P. ATTN: JOSEPH WUNDERLICH 63 COPPS HILL ROAD RIDGEFIELD, CT 06877	22656	09/21/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$6,928,804.50	Lehman Brothers Commodity Services Inc.	Unsecured	\$4,201,026.50
127	VENOCO, INC. TERRY L. ANDERSON, ESQ. GENERAL COUNSEL 6267 CARPINTERIA AVENUE CARPINTERIA, CA 93013	4479	05/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$710,506.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$133,858.17
128	VENOCO, INC. TERRY L. ANDERSON, ESQ. GENERAL COUNSEL 6267 CARPINTERIA AVENUE CARPINTERIA, CA 93013	4480	05/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$710,506.00	Lehman Brothers Holdings Inc.	Unsecured	\$133,858.17
TOTAL						\$903,086,365.86	TOTAL		\$475,501,146.74

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' SIXTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS (VALUED DERIVATIVE CLAIMS)**

Upon the sixty-seventh omnibus objection to claims, dated November 3, 2010 (the "Sixty-Seventh Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), seeking to reduce, reclassify (in certain instances), clarify (in certain instances), and allow the Valued Derivative Claims on the basis that the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values determined by the Debtors after a review of the claimant's supporting documentation and the Debtors' books and records; that the classifications (in certain instances) are improperly identified as secured, administrative expenses or priority claims on claimants' proofs of claim; and that the Debtor against whom the claim is asserted, in certain instances, has been determined by the Debtors to be in need of clarification after a review of the claimants' supporting

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Sixty-Seventh Omnibus Objection to Claims.

documentation; all as more fully described in the Sixty-Seventh Omnibus Objection to Claims; and due and proper notice of the Sixty-Seventh Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Sixty-Seventh Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Sixty-Seventh Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Sixty-Seventh Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Sixty-Seventh Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Valued Derivative Claim listed on Exhibit 1 annexed hereto is hereby modified and allowed in the amount set forth on Exhibit 1 under the column heading "Modified Claim Amount", reclassified to the classification listed under the column heading "Modified Class", and clarified to the Debtor listed under the column heading "Modified Debtor"; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A to the Sixty-Seventh Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE